

***Financial Report***

***Seventeenth Judicial District - District Court Fund***

***Thibodaux, Louisiana***

***December 31, 2002***

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## **Seventeenth Judicial District - District Court Fund**

December 31, 2002

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**FINANCIAL SECTION**



**Bourgeois Bennett**

## **INDEPENDENT AUDITOR'S REPORT**

To the Honorable District Judges,  
Seventeenth Judicial District,  
Thibodaux, Louisiana.

We have audited the accompanying general-purpose financial statements of the Seventeenth Judicial District - District Court Fund (the District), State of Louisiana, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Seventeenth Judicial District - District Court Fund as of December 31, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 29, 2003 on our consideration of the Seventeenth Judicial District - District Court Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, Louisiana,  
May 29, 2003.

**COMBINED BALANCE SHEET -**  
**GOVERNMENTAL FUND TYPES AND ACCOUNT GROUP**

**Seventeenth Judicial District - District Court Fund**

December 31, 2002

	Governmental Fund Types		Account Group	Total (Memorandum Only)
	General	Special Revenue	General Fixed Assets	
<b>ASSETS</b>				
<b>Assets</b>				
Cash	\$ 86,216	\$ 149,513	\$ -	\$ 235,729
Investments	214,147	-	-	214,147
Due from other governmental units	111,717	6,184	-	117,901
Fixed assets	-	-	576,910	576,910
Total assets	<u>\$ 412,080</u>	<u>\$ 155,697</u>	<u>\$ 576,910</u>	<u>\$ 1,144,687</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities</b>				
Accounts payable and accrued expenditures	\$ 4,859	\$ 3,428		\$ 8,287
Due to Lafourche Parish Council	23,202	55,781		78,983
Total liabilities	<u>28,061</u>	<u>59,209</u>		<u>87,270</u>
<b>Equity and Other Credits</b>				
Investment in general fixed assets	-	-	\$ 576,910	576,910
Fund balances - unreserved	384,019	96,488	-	480,507
Total equity and other credits	<u>384,019</u>	<u>96,488</u>	<u>576,910</u>	<u>1,057,417</u>
Total liabilities, equity and other credits	<u>\$ 412,080</u>	<u>\$ 155,697</u>	<u>\$ 576,910</u>	<u>\$ 1,144,687</u>

See notes to financial statements.



**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**

**Seventeenth Judicial District - District Court Fund**

For the year ended December 31, 2002

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<b>Revenues</b>			
Intergovernmental:			
State of Louisiana	\$ 585,690	\$ 377,798	\$ 963,488
Other Local Governments	726,240	145,440	871,680
Service fees:			
Sheriff's Office	119,195	-	119,195
Clerk of Court	26,326	-	26,326
Charges for services	-	37,837	37,837
Miscellaneous:			
Grant	-	7,500	7,500
Interest	8,345	-	8,345
	<u>1,465,796</u>	<u>568,575</u>	<u>2,034,371</u>
Total revenues			
<b>Expenditures</b>			
Current:			
General Government:			
Personal services:			
Salaries and related benefits	1,326,357	292,384	1,618,741
Supplies and materials:			
Office supplies	39,657	13,128	52,785
Books and subscriptions	2,036	872	2,908
Computer supplies	10,485	-	10,485
Other services and charges:			
Travel	7,282	20,630	27,912
Professional fees	6,833	89,117	95,950
Insurance	1,138	1,640	2,778
Continuing legal education	9,733	-	9,733
Postage	973	-	973
Rent	19,285	31,086	50,371
Telephone	7,455	3,837	11,292
Lab testing and supplies	-	29,447	29,447
Miscellaneous	3,823	33,390	37,213
Utilities	47	3,300	3,347
Equipment maintenance and repair	15,898	2,333	18,231
Capital expenditures:			
Machinery and equipment	93,253	6,550	99,803
	<u>1,544,255</u>	<u>527,714</u>	<u>2,071,969</u>
Total expenditures			
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(78,459)	40,861	(37,598)
<b>Fund Balance</b>			
Beginning of year	<u>462,478</u>	<u>55,627</u>	<u>518,105</u>
End of year	<u>\$ 384,019</u>	<u>\$ 96,488</u>	<u>\$ 480,507</u>

See notes to financial statements.



**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND**

**Seventeenth Judicial District - District Court Fund**

For the year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental:			
State of Louisiana	\$ 452,000	\$ 585,690	\$ 133,690
Other Local Governments	680,000	726,240	46,240
Service fees:			
Sheriff's Office	120,000	119,195	(805)
Clerk of Court	27,000	26,326	(674)
Miscellaneous - interest	10,700	8,345	(2,355)
Total revenues	<u>1,289,700</u>	<u>1,465,796</u>	<u>176,096</u>
<b>Expenditures</b>			
Current:			
General Government:			
Personal services:			
Salaries and related benefits	1,162,000	1,326,357	(164,357)
Supplies and materials:			
Office supplies	26,350	39,657	(13,307)
Books and subscriptions	3,200	2,036	1,164
Computer supplies	12,000	10,485	1,515
Other services and charges:			
Travel	8,721	7,282	1,439
Professional fees	6,300	6,833	(533)
Insurance	1,400	1,138	262
Continuing legal education	11,000	9,733	1,267
Postage	1,000	973	27
Rent	18,800	19,285	(485)
Telephone	7,600	7,455	145
Miscellaneous	3,750	3,823	(73)
Utilities	100	47	53
Equipment maintenance and repair	113,457	15,898	97,559
Capital expenditures:			
Machinery and equipment	68,418	93,253	(24,835)
Total expenditures	<u>1,444,096</u>	<u>1,544,255</u>	<u>(100,159)</u>
<b>Deficiency of Revenues Over Expenditures</b>	(154,396)	(78,459)	75,937
<b>Fund Balance.</b>			
Beginning of year	462,478	462,478	-
End of year	<u>\$ 308,082</u>	<u>\$ 384,019</u>	<u>\$ 75,937</u>

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS****Seventeenth Judicial District - District Court Fund**

December 31, 2002

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Seventeenth Judicial District - District Court Fund (the District) conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

**a) Reporting Entity**

The District is a component unit of the Lafourche Parish Council. The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

**b) Fund Accounting**

The District uses funds and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**Governmental Funds**

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Governmental Funds of the District:

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Fund Accounting (Continued)**

**General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources and expenditures of the District except those that are required to be accounted for in another fund.

**Special Revenue Fund** - The Special Revenue Fund is used to account for the proceeds of specific revenue sources (other than capital projects) that are restricted to expenditures for specified purposes.

**Account Group**

An account group is used to establish accounting control and accountability. The District's Account Group is as follows:

**General Fixed Assets Account Group** - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

**c) Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Governmental Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Fees, charges for services and intergovernmental revenues are recorded when earned since they are measurable and available. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.



**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**d) Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**e) Operating Budgetary Data**

As required by Louisiana Revised Statute 39:1303, the Honorable District Judges (the Judges) adopted a budget for the District's General Fund. The Judges do not obtain public participation in the budget process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Judges. The District amended its budget one time during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The Judges, as allowed by state law, did not adopt a budget for its non-judicial Special Revenue Fund. A budget for each grant is submitted to the respective grantor for approval. Funding is from various federal, state and local governmental agencies and other local agencies. The budgets are prepared on various grant year-ends. Therefore, budget to actual comparisons for the Special Revenue Fund are not presented for the year ended December 31, 2002.

The General Fund budget is adopted on a basis materially consistent with GAAP.

**f) Accounts Receivable**

The financial statements for the District contain no allowance for uncollectible accounts. Uncollectible amounts due from other governmental units are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the fund.

**g) Investments**

Investments consist of certificates of deposit which are stated at cost and approximate market value.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h) Fixed Assets**

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position. It is not involved with the measurement or results of operations.

Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical costs.

**i) Accumulated Vacation and Sick Leave**

Employees can earn one day of vacation or personal leave for each consecutive month of employment up to a maximum of ten days per year. Vacation shall be taken during the calendar year earned or it is forfeited by the employee. Employees will not be entitled to compensation for unused vacation or personal leave upon termination of employment.

Employees can earn one day of sick leave for each consecutive month of employment up to a maximum of ten days per year. Unused sick leave shall be accumulated from one calendar year to the next up to a maximum of 60 days per year. Employees will not be entitled to compensation for unused sick leave upon termination.

The presiding judge may permit an employee to take additional vacation or sick leave for a reasonable period taking into account the needs of the employee, proper functioning of the court and the public interest.

**j) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledger, is not utilized by the District.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**k) Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**l) Memorandum Only - Total Column**

The total column on the general-purpose financial statement is captioned "Memorandum Only" because it does not represent consolidated financial information and is presented only to facilitate financial analysis. The column does not present information that reflects financial position or results of operations in accordance with accounting principles generally accepted in the United States of America. Interfund eliminations have not been made in the aggregation of this data.

**Note 2 - DEPOSITS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana or any other federally insured investment.

State law requires deposits (cash and certificates of deposit) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligation of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.



**Note 2 - DEPOSITS (Continued)**

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agents but not in the District's name and deposits which are uninsured or uncollateralized.

The year end balances of deposits are as follows:

	Bank Balances			
	Category			Book
	1	2	3	Balance
Cash	\$100,000	\$ -	\$146,131	\$235,729
Investments:				
Certificates of deposit	<u>200,000</u>	<u>-</u>	<u>14,147</u>	<u>214,147</u>
Totals	<u>\$300,000</u>	<u>\$ -</u>	<u>\$160,278</u>	<u>\$449,876</u>

At December 31, 2002, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the District. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.



**Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 2002 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
State of Louisiana:		
Supreme Court	\$ -	\$6,184
Lafourche Parish:		
Clerk of Court	1,915	-
Council	100,000	-
Sheriff	<u>9,802</u>	<u>-</u>
Totals	<u>\$111,717</u>	<u>\$6,184</u>

**Note 4 - CHANGES IN FIXED ASSETS**

A summary of changes in fixed assets follows:

	<u>Balance January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2002</u>
Building renovations	\$ 17,691	\$115,143	\$ -	\$132,834
Equipment	407,520	46,341	9,785	444,076
Construction in progress	<u>61,681</u>	<u>53,462</u>	<u>115,143</u>	<u>-</u>
Totals	<u>\$486,892</u>	<u>\$214,946</u>	<u>\$124,928</u>	<u>\$576,910</u>

**Note 5 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. No settlements were made during the year that exceeded the District's insurance coverage.

**Note 6 - COMMITMENTS**

On December 21, 2001, the District entered into a three year operating lease agreement for office equipment. The lease terms provide for monthly rental payments of \$1,201.

Future minimum lease payments under the outstanding lease at December 31, 2002 are as follows:

<u>Year</u>	<u>Office Equipment</u>
2003	\$14,418
2004	<u>14,418</u>
Total	<u>\$28,836</u>

Rental expense incurred under the lease for the year ended December 31, 2002 was \$14,418.

**Note 7 - ON-BEHALF PAYMENTS**

GASB Statement 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures in the employer government's financial statements. On-behalf payments for fringe benefits and salaries are direct payments made by one entity (the paying entity or paying government) to a third-party recipient for the

**Note 7 - ON-BEHALF PAYMENTS (Continued)**

employee of another, legally separate entity (the employer entity or employer government.) The amount recognized as intergovernmental revenue and personal services expenditures as on-behalf payments amounted to \$1,211,930. Included in the on-behalf payments are contributions to pension plans. The District employees belong to the Louisiana State Employees' Retirement System Pension Plan and Lafourche Parish Council contributes to this pension plan on behalf of the District. The Judges of the District belong to the Louisiana State Employees' Retirement System Pension Plan and the State of Louisiana contributes to this pension plan on behalf of the District.

**Note 8 - REIMBURSED EXPENDITURES**

The District recognized \$9,401 in reimbursements from the Louisiana State Judiciary Department for travel-related expenditures. These reimbursements are accounted for as reductions to the related expenditure.

**SUPPLEMENTARY INFORMATION SECTION**





**Bourgeois Bennett**

## **INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION**

To the Honorable District Judges,  
Seventeenth Judicial District,  
Thibodaux, Louisiana.

Our report on our audit of the general-purpose financial statements of Seventeenth Judicial District - District Court Fund (the District) for the year ended December 31, 2002, appears on pages 1 and 2. That audit was conducted for the purpose of forming an opinion on such financial statements taken as a whole. The information contained in the schedule of revenues and expenditures - general fund and graphs of revenues - general fund and expenditures - general fund for the year ended December 31, 2002 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements for the year ended December 31, 2002, taken as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the balance sheets of Seventeenth Judicial District - District Court Fund as of December 31, 2001 and 2000, and the related statements of revenues, expenditures and changes in fund balance for each of the two years in the period ended December 31, 2001 (none of which is presented herein), and we expressed unqualified opinions on those financial statements. In our opinion, the information presented in the schedule of revenues and expenditures - general fund and graphs of revenues - general fund and expenditures - general fund for the years ended December 31, 2001 and 2000 is fairly stated in all material respects in relation to the general-purpose financial statements from which it has been derived.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, Louisiana,  
May 29, 2003.

**SCHEDULE OF REVENUES AND EXPENDITURES - GENERAL FUND****Seventeenth Judicial District - District Court Fund**

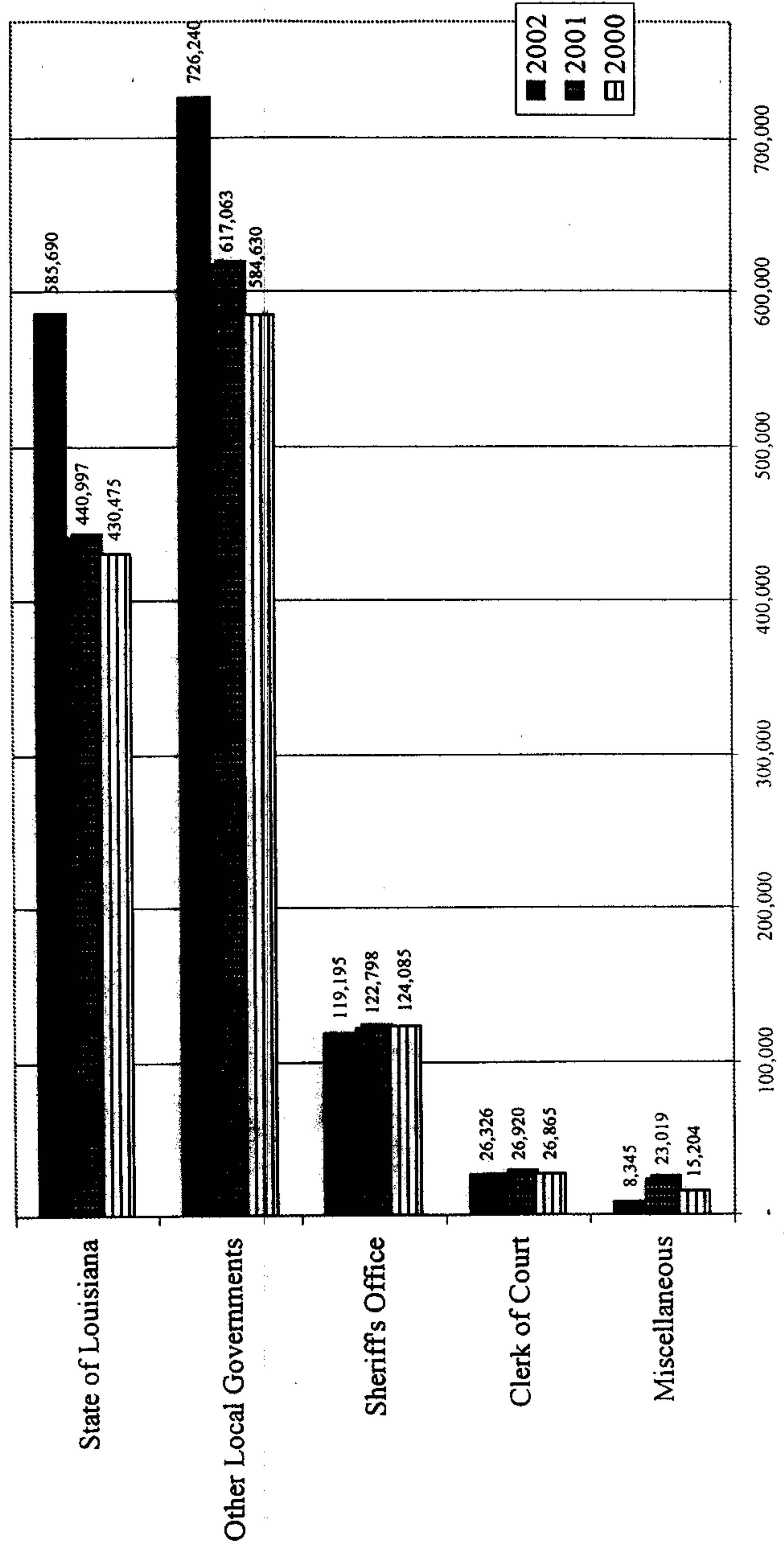
For the years ended December 31, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
<b>Revenues</b>			
State of Louisiana	\$ 585,690	\$ 440,997	\$ 430,475
Other Local Governments	726,240	617,063	584,630
Sheriff's Office	119,195	122,798	124,085
Clerk of Court	26,326	26,920	26,865
Miscellaneous	<u>8,345</u>	<u>23,019</u>	<u>15,204</u>
Total revenues	<u>\$ 1,465,796</u>	<u>\$ 1,230,797</u>	<u>\$ 1,181,259</u>
<b>Expenditures</b>			
Personal services	\$ 1,326,357	\$ 1,068,710	\$ 974,034
Supplies and materials	52,178	30,684	39,304
Other services and charges	56,569	60,362	60,162
Maintenance and repair	15,898	14,900	8,177
Capital expenditures	<u>93,253</u>	<u>88,144</u>	<u>33,996</u>
Total expenditures	<u>\$ 1,544,255</u>	<u>\$ 1,262,800</u>	<u>\$ 1,115,673</u>

# REVENUES - GENERAL FUND

## Seventeenth Judicial District - District Court Fund

For the years ended December 31, 2002, 2001 and 2000

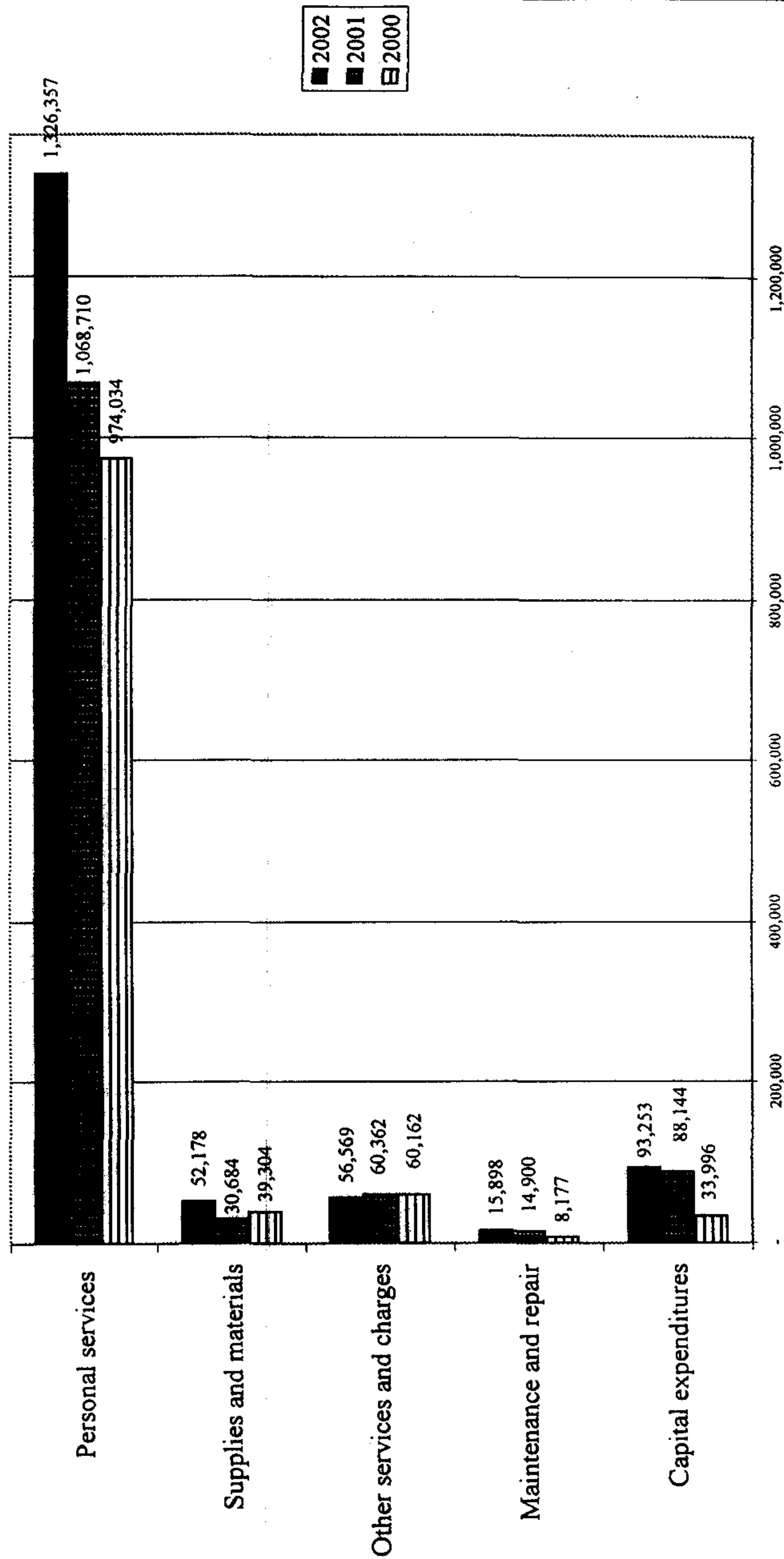




## EXPENDITURES - GENERAL FUND

### Seventeenth Judicial District - District Court Fund

For the years ended December 31, 2002, 2001 and 2000



**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**



**Bourgeois Bennett**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL-  
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable District Judges,  
Seventeenth Judicial District,  
Thibodaux, Louisiana.

We have audited the general-purpose financial statements of the Seventeenth Judicial District - District Court Fund (the District), a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 2002, and have issued our report thereon dated May 29, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of



one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the Judges, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, Louisiana,  
May 29, 2003.

## **SCHEDULE OF FINDINGS**

### **Seventeenth Judicial District - District Court Fund**

For the year ended December 31, 2002

#### **Section I Summary of Auditor's Results**

##### **a) Financial Statements**

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

##### **b) Federal Awards**

Seventeenth Judicial District - District Court Fund did not receive federal awards during the year ended December 31, 2002.

#### **Section II Financial Statement Findings**

No financial statement findings were noted during the audit for the year ended December 31, 2002.

#### **Section III Federal Award Findings and Questioned Costs**

Not applicable.

**REPORTS BY MANAGEMENT**

## **SCHEDULE OF PRIOR YEAR FINDINGS**

### **Seventeenth Judicial District - District Court Fund**

For the year ended December 31, 2002

#### **Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

##### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 2001.  
No reportable conditions were reported during the audit for the year ended December 31, 2001.

##### **Compliance**

**01-1 Recommendation** - The District should comply with all requirements of the Louisiana Local Government Budget Act.

**Management's Response** - The Judges are now aware of the budget requirements and will comply in the future. Resolved.

#### **Section II Internal Control and Compliance Material to Federal Awards**

Seventeenth Judicial District - District Court Fund did not receive federal awards during the year ended December 31, 2001.

#### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 2001.



# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

## **Seventeenth Judicial District – District Court Fund**

For the year ended December 31, 2002

### **Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

#### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 2002.  
No reportable conditions were reported during the audit for the year ended December 31, 2002.

#### **Compliance**

No compliance findings material to the basic financial statements were noted during the year ended December 31, 2002.

### **Section II Internal Control and Compliance Material to Federal Awards**

Seventeenth Judicial District - District Court Fund did not receive federal awards during the year ended December 31, 2002.

### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 2002.